

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS
(Boston Division)**

UNITED STATES SECURITIES AND)	
)	
EXCHANGE COMMISSION,)	Civil Action No. 05-CV-10983 (NMG)
)	
Plaintiff,)	
)	
v.)	
)	
STEVEN E. NOTHERN,)	
)	
Defendant.)	
)	

**U.S. SECURITIES AND EXCHANGE COMMISSION’S MOTION TO STRIKE
DEFENDANT STEVEN E. NOTHERN’S
AFFIRMATIVE DEFENSE OF ESTOPPEL**

The U.S. Securities and Exchange Commission (“SEC”) hereby moves this Court for an order striking defendant Steven E. Nothern’s affirmative defense of estoppel. The SEC submits that Northern’s estoppel defense should be stricken because it presents no substantial questions of law or fact and is insufficient as a matter of law. Further, the SEC will be prejudiced by an increase in time, expense and complexity if forced to litigate concerning this defense during discovery and trial.

The SEC’s arguments and facts in support of its motion are more fully set forth in the accompanying Memorandum of Law and Declaration of John J. Rossetti Jr..

Respectfully Submitted,

/s/ Erica Y. Williams

Erica Y. Williams

John J. Rossetti, Jr.

U.S. Securities and Exchange Commissions

100 F Street, N.E.

Washington, D.C. 20549-4010

Phone: (202) 551-4450 (Williams)

Fax: (202) 772-9245

williamse@sec.gov

LOCAL RULE 7.1 CERTIFICATE

I, Erica Y. Williams, attorney for the plaintiff U.S. Securities and Exchange Commission hereby certify that on August 22, 2005, I conferred with John A. Shope, counsel for the defendant Steven E. Nothorn, pursuant to local rule 7.1. The parties were unable to reach a resolution of the matters in dispute in this motion.

/s/ Erica Y. Williams
Erica Y. Williams